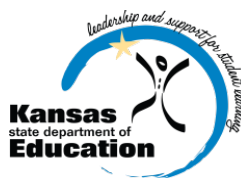


# Budget at a Glance 2017-18



USD 348 - Baldwin City



School Finance  
Kansas State Department of Education  
Landon State Office Building  
900 SW Jackson Street, Suite 356  
Topeka, Kansas 66612-1212

[www.ksde.org](http://www.ksde.org)

# Table of Contents

Summary of Total Expenditures by Function (All Funds).....	2
Total Expenditures by Function (All Funds).....	3
Total Expenditures Amount per Pupil by Function (All Funds).....	4
Summary of General and Supplemental General Fund Expenditures.....	5
Instruction Expenses.....	6
Sources of Revenue and Proposed Budget for 2017-18.....	7
Enrollment and Low Income Students.....	8
Mill Rates by Fund.....	9
Assessed Valuation and Bonded Indebtedness.....	10
Average Salary.....	11
KSDE Website Information.....	12

**Summary of Total Expenditures By Function (All Funds)**

	2015-2016 Actual	% of Tot	2016-2017 Actual	% of Tot	% inc/ dec	2017-2018 Budget	% of Tot	% inc/ dec
Instruction	8,493,831	51%	8,330,762	51%	-2%	9,128,874	49%	10%
Student Support Services	516,369	3%	508,788	3%	-1%	560,201	3%	10%
Instructional Support Services	260,503	2%	259,393	2%	0%	316,495	2%	22%
Administration & Support	1,380,129	8%	1,367,987	8%	-1%	1,535,619	8%	12%
Operations & Maintenance	1,401,469	8%	1,294,894	8%	-8%	1,442,797	8%	11%
Transportation	673,771	4%	614,005	4%	-9%	806,401	4%	31%
Food Services	615,957	4%	632,148	4%	3%	744,983	4%	18%
Capital Improvements	551,195	3%	322,449	2%	-42%	1,030,000	6%	219%
Debt Services	2,675,195	16%	2,900,450	18%	8%	3,110,125	17%	7%
Other Costs	15,333	0%	12,787	0%	-17%	4,000	0%	-69%
<b>Total Expenditures*</b>	<b>16,583,752</b>	<b>100%</b>	<b>16,243,663</b>	<b>100%</b>	<b>-2%</b>	<b>18,679,495</b>	<b>100%</b>	<b>15%</b>
Amount per Pupil	\$12,629		\$11,927		-6%	\$13,826		16%
<b>Current Expenditures**</b>	<b>12,809,889</b>	<b>100%</b>	<b>12,635,719</b>	<b>100%</b>	<b>-1%</b>	<b>13,932,788</b>	<b>100%</b>	<b>10%</b>
Amount per Pupil	\$9,755		\$9,278		-5%	\$10,313		11%

**Percent of Expenditures**

Instruction*** (Total Expenditures)	8,108,171	49%	8,046,910	50%	1%	8,777,696	47%	-3%
Instruction*** (Current Expenditures)	8,108,171	63%	8,046,910	64%	1%	8,777,696	63%	-1%

\*The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, At Risk(4yr Old), At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Career and Postsecondary Education, Professional Development, Bond & Interest #1, Bond & Interest #2, No-Fund Warrant, Special Assessment, Parent Education, School Retirement, Student Materials Revolving & Textbook Rental, Tuition Reimbursement, Gifts/Grants, KPERS Special Retirement Contribution, Contingency, Special Liability Expense, Federal Funds, Adult Education, Adult Supplemental Education, Activity Fund and Special Education Coop Fund.

\*\*Current Spending excludes Capital Outlay and Bond Debt expenditures (Code 16, Code 62, Code 63)

\*\*\*Instruction excludes Capital Outlay and Bond Debt expenditures (Code 16, Code 62, Code 63)

Note: Percentages on charts are within +-1% due to rounding used. Pie graph percentages may differ from charts for this reason also.

**Further definition of what goes into each category:**

Instruction - 1000

Student Support Services - 2100

Instructional Support Services - 2200

Administration & Support - 2300, 2400 and 2500

Operations & Maintenance - 2600

Transportation - 2700

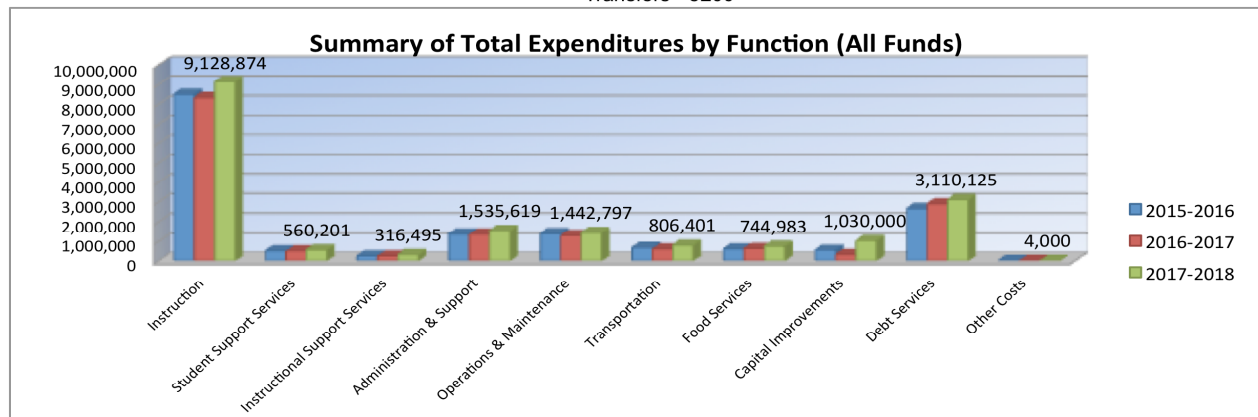
Food Service - 3100

Other Costs - 2900 and 3300

Capital Improvements - 4000

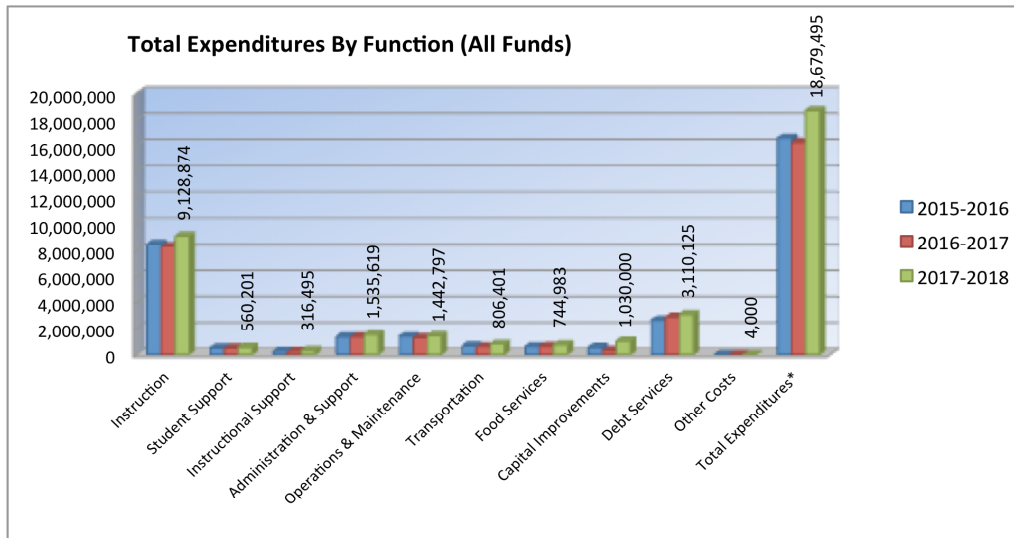
Debt Services - 5100

Transfers - 5200



### Total Expenditures By Function (All Funds)

	2015-2016 Actual	2016-2017 Actual	2017-2018 Budget
Instruction	8,493,831	8,330,762	9,128,874
Student Support	516,369	508,788	560,201
Instructional Support	260,503	259,393	316,495
Administration & Support	1,380,129	1,367,987	1,535,619
Operations & Maintenance	1,401,469	1,294,894	1,442,797
Transportation	673,771	614,005	806,401
Food Services	615,957	632,148	744,983
Capital Improvements	551,195	322,449	1,030,000
Debt Services	2,675,195	2,900,450	3,110,125
Other Costs	15,333	12,787	4,000
<b>Total Expenditures*</b>	<b>16,583,752</b>	<b>16,243,663</b>	<b>18,679,495</b>



\*The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, At Risk(4yr Old), At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Career and Postsecondary Education, Professional Development, Bond & Interest #1, Bond & Interest #2, No-Fund Warrant, Special Assessment, Parent Education, School Retirement, Student Materials Revolving & Textbook Rental, Tuition Reimbursement, Gifts/Grants, KPERS Special Retirement Contribution, Contingency, Special Liability Expense, Federal Funds, Adult Education, Adult Supplemental Education, Activity Fund and Special Education Coop Fund.

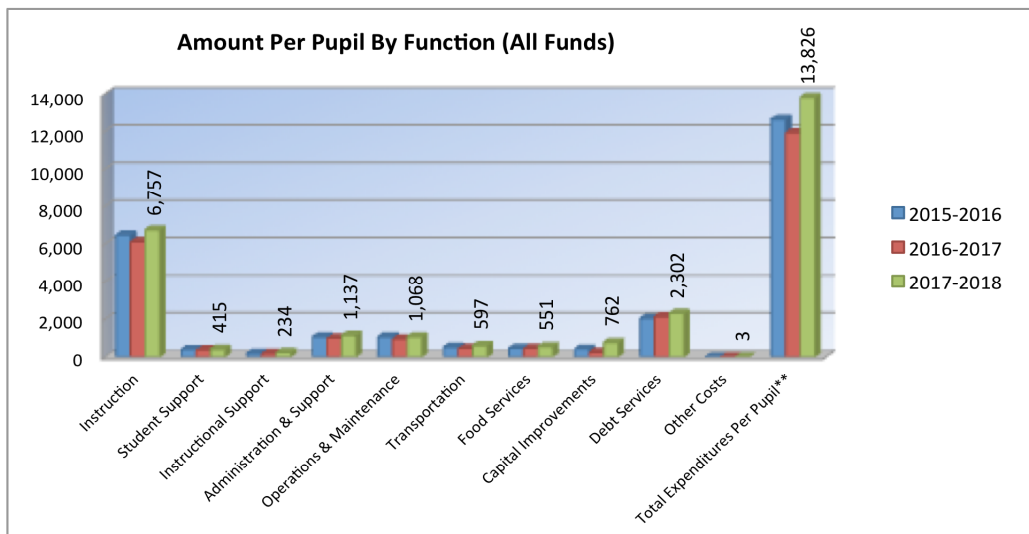
USD# 348

### Total Expenditures Amount Per Pupil By Function (All Funds)

2015-2016	2016-2017	2017-2018
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	Actual	Actual	Budget
Instruction	6,468	6,117	6,757
Student Support	393	374	415
Instructional Support	198	190	234
Administration & Support	1,051	1,004	1,137
Operations & Maintenance	1,067	951	1,068
Transportation	513	451	597
Food Services	469	464	551
Capital Improvements	420	237	762
Debt Services	2,037	2,130	2,302
Other Costs	12	9	3
<b>Total Expenditures Per Pupil**</b>	<b>12,629</b>	<b>11,927</b>	<b>13,826</b>
Enrollment (FTE)*	1,313.2	1,361.9	1,351.0

\*FTE is the audited enrollment 9/20 and 2/20 (if applicable) and estimated for the budget year, which includes 4yr old at-risk and virtual enrollment. Enrollment does not include non-funded preschool. Beginning 2017-18, full-day Kindergarten is 1.0 FTE.

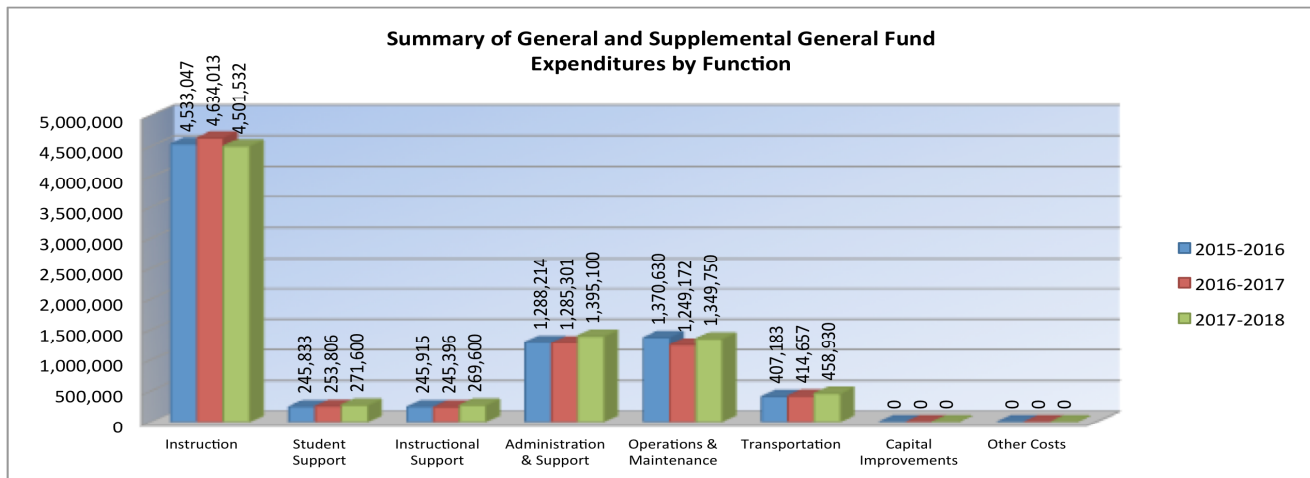


\*\*The funds that are included in the categories above are: General, Supplemental General, Bilingual Education, At Risk(4yr Old), At Risk(K-12), Virtual Education, Capital Outlay, Driver Education, Extraordinary School Program, Summer School, Special Education, Career and Postsecondary Education, Professional Development, Bond & Interest #1, Bond & Interest #2, No-Fund Warrant, Special Assessment, Parent Education, School Retirement, Student Materials Revolving & Textbook Rental, Tuition Reimbursement, Gifts/Grants, KPERS Special Retirement Contribution, Contingency, Special Liability Expense, Federal Funds, Adult Education, Adult Supplemental Education, Activity Fund and Special Education Coop Fund.

**Summary of General and Supplemental General Fund  
Expenditures by Function**

	<b>2015-2016 Actual</b>	<b>% of Tot</b>	<b>2016-2017 Actual</b>	<b>% of Tot</b>	<b>% inc/ dec</b>	<b>2017-2018 Budget</b>	<b>% of Tot</b>	<b>% inc/ dec</b>
Instruction	4,533,047	56%	4,634,013	57%	2%	4,501,532	55%	-3%
Student Support	245,833	3%	253,806	3%	3%	271,600	3%	7%
Instructional Support	245,915	3%	245,396	3%	0%	269,600	3%	10%
Administration & Support	1,288,214	16%	1,285,301	16%	0%	1,395,100	17%	9%
Operations & Maintenance	1,370,630	17%	1,249,172	15%	-9%	1,349,750	16%	8%
Transportation	407,183	5%	414,657	5%	2%	458,930	6%	11%
Capital Improvements	0	0%	0	0%	0%	0	0%	0%
Other Costs	0	0%	0	0%	0%	0	0%	0%
<b>Total Expenditures</b>	<b>8,090,822</b>	<b>100%</b>	<b>8,082,345</b>	<b>100%</b>	<b>0%</b>	<b>8,246,512</b>	<b>100%</b>	<b>2%</b>
Amount per Pupil	\$6,161		\$5,935		-4%	\$6,104		3%

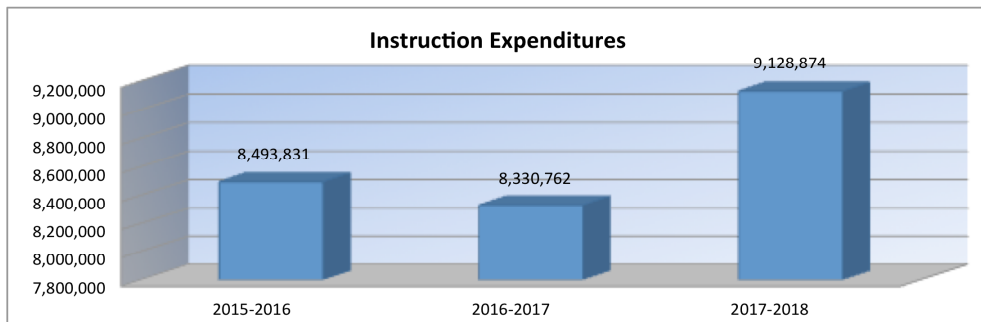
The Summary of General and Supplemental General Fund Expenditures chart information comes from pages 6-13 of the Sumexpen and adds together the 'General Fund' and 'Supplemental General Fund' line items.



USD#  
**Instruction Expenditures (1000)**

348

	2015-2016 Actual	2016-2017 Actual	% inc/ dec	2017-2018 Budget	% inc/ dec
General	2,572,453	2,612,755	2%	2,448,843	-6%
Federal Funds	167,614	162,959	-3%	160,235	-2%
Supplemental General	1,960,594	2,021,258	3%	2,052,689	2%
At Risk (4yr Old)	63,538	67,021	5%	75,550	13%
At Risk (K-12)	320,520	344,678	8%	770,500	124%
Bilingual Education	7,113	301	-96%	8,000	2558%
Virtual Education	350	12,613	3504%	18,000	43%
Capital Outlay	385,660	283,852	-26%	351,178	24%
Driver Education	19,361	1,579	-92%	13,340	745%
Declining Enrollment	0	0	0%	0	0%
Extraordinary School Program	0	0	0%	0	0%
Food Service	0	0	0%	0	0%
Professional Development	0	0	0%	0	0%
Parent Education Program	0	0	0%	0	0%
Summer School	0	0	0%	0	0%
Special Education	2,041,948	2,022,783	-1%	2,245,092	11%
Cost of Living	0	0	0%	0	0%
Career and Postsecondary Ed.	267,134	213,223	-20%	331,500	55%
Gifts/Grants	58,058	63,933	10%	89,500	40%
Special Liability	0	0	0%	0	0%
School Retirement	0	0	0%	0	0%
Extraordinary Growth Facilities	0	0	0%	0	0%
Special Reserve	0	0	0%		
KPERS Spec. Ret. Contribution	356,203	342,089	-4%	564,447	65%
Contingency Reserve	0	0	0%		
Text Book & Student Material	191,774	108,695	-43%		
Activity Fund	81,511	73,023	-10%		
Bond and Interest #1	0	0	0%	0	0%
Bond and Interest #2	0	0	0%	0	0%
No-Fund Warrant	0	0	0%	0	0%
Special Assessment	0	0	0%	0	0%
Temporary Note	0	0	0%	0	0%
<b>SUBTOTAL</b>	<b>8,493,831</b>	<b>8,330,762</b>	<b>-2%</b>	<b>9,128,874</b>	<b>10%</b>
Enrollment (FTE)*	1,313.2	1,361.9	4%	1,351.0	-1%
Amount per Pupil	6,468	6,117	-5%	6,757	10%
Adult Education	0	0	0%	0	0%
Adult Supplemental Education	0	0	0%	0	0%
Tuition Reimbursement	0	0	0%	0	0%
Special Education Coop	0	0	0%	0	0%
<b>TOTAL</b>	<b>8,493,831</b>	<b>8,330,762</b>	<b>-2%</b>	<b>9,128,874</b>	<b>10%</b>



NOTE: Gifts/Grants includes private grants and grants from nonfederal sources.

Amount per pupil excludes the following funds: Adult Education, Adult Supplemental Education, Special Education Coop and Tuition Reimbursement.

\*FTE is the audited enrollment for 9/20 and 2/20 (if applicable) and estimated for the budget year, which includes 4yr old at-risk and virtual enrollment. Enrollment does not include non-funded preschool. Beginning 2017-18, full-day Kindergarten is 1.0 FTE. This information is used for calculating Amount Per Pupil for Sumexpen.xlsx and Budget At A Glance (BAG).

USD 348

## Sources of Revenue and Proposed Budget for 2017-18

Fund	2017-18 Amount Budgeted	July 1, 2017 Cash Balance	Estimated Sources of Revenue--2017-18					Estimated July 1, 2018 Cash Balance
			State	Federal	Interest	Local Transfers	Other	
General	8,923,743	0	8,917,743	0	XXXXXXXXXX	0	6,000	XXXXXXXXXX
Supplemental General	2,937,189	76,522	1,424,901			0	1,435,766	XXXXXXXXXX
Adult Education	0	0	0	0	0	0	0	0
At Risk (4yr Old)	85,120	0		0	0	0	0	0
Adult Supplemental Education	0	0			0	0	0	0
At Risk (K-12)	611,800	25,935		0	0	600,000	0	14,135
Bilingual Education	8,000	0		0	0	8,000	0	0
Virtual Education	18,000	0			0	18,000	0	0
Capital Outlay	1,636,582	1,338,593	284,378	0	20,000	0	729,537	735,926
Driver Training	16,340	18,536	6,300	0	0	0	10,000	18,496
Declining Enrollment	0	0				0	0	XXXXXXXXXX
Extraordinary School Program	0	0		0	0	0	0	0
Food Service	717,020	170,894	6,698	366,393	1,500	0	269,338	97,803
Professional Development	23,800	0	1,800	0	0	22,000	0	0
Parent Education Program	139,397	0	78,147	0	0	61,250	0	0
Summer School	0	0		0	0	0	0	0
Special Education	2,379,212	236,869	0	0	0	2,300,050	70,000	227,707
Career and Postsecondary Education	353,000	16,244	11,920	0	0	320,000	12,000	7,164
Special Liability Expense Fund	0	0			0	0	0	0
Special Reserve Fund		0						XXXXXXXXXX
Gifts and Grants	89,500	4,744					90,000	5,244
Textbook & Student Materials Revolving		209,404						XXXXXXXXXX
School Retirement	0	0			0		0	0
Extraordinary Growth Facilities	0	0				0	0	XXXXXXXXXX
KPERS Special Retirement Contribution	884,852	0	884,852			XXXXXXXXXX		XXXXXXXXXX
Contingency Reserve		750,678						XXXXXXXXXX
Activity Funds		0						XXXXXXXXXX
Tuition Reimbursement		0	0	0			0	0
Bond and Interest #1	3,110,125	3,565,032	1,305,413	0	0		1,742,443	3,502,763
Bond and Interest #2	0	0	0	0	0		0	0
No Fund Warrant	0	0					0	0
Special Assessment	0	0					0	0
Temporary Note	0	0			0		0	0
Coop Special Education	0	0	0	0	0		0	0
Federal Funds	160,235	0	XXXXXXXXXX	160,235	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0
Cost of Living	0	0	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	0	0	XXXXXXXXXX
SUBTOTAL	22,293,915	6,413,451	12,922,152	526,628	21,500	3,529,300	4,365,084	4,609,238
Less Transfers		3,529,300						
TOTAL Budget Expenditures		\$18,764,615						

#### Sources of Revenue - - State, Federal, Local

	2015-2016	2016-2017	2017-2018
State Revenues	12,817,506	11,718,361	12,922,152
Federal Revenues	450,742	444,797	526,628
Local Revenues*	5,156,896	4,788,170	4,386,584
Total Revenues	18,425,144	16,951,328	17,835,364
Revenues Per Pupil	14,031	12,447	13,202

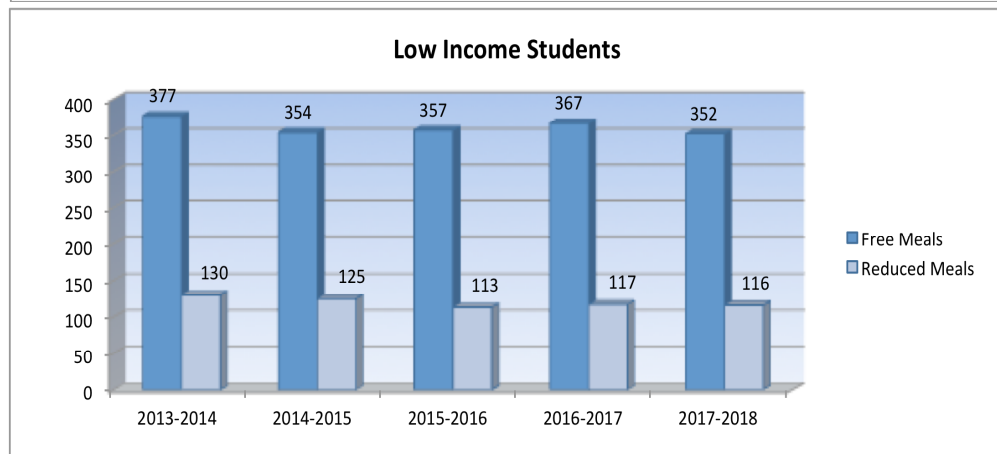
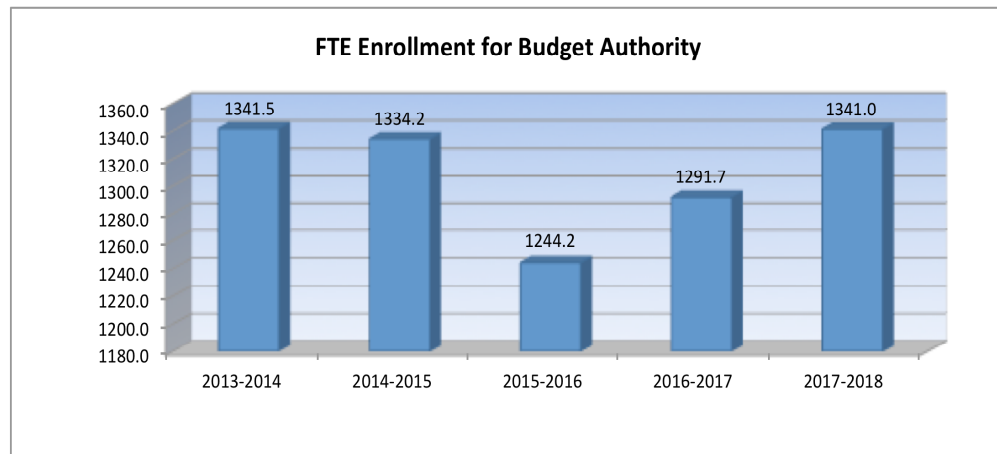
Effective July 1, 2014 (2014-15 school year) KSA 72-6431 states proceeds from the Ad Valorem taxes levied for the General Fund shall be remitted to the State Treasurer. Such remittance shall be redistributed as state general aid.

\*Excludes "Transfers" to avoid duplication of revenue.



**Enrollment Information**

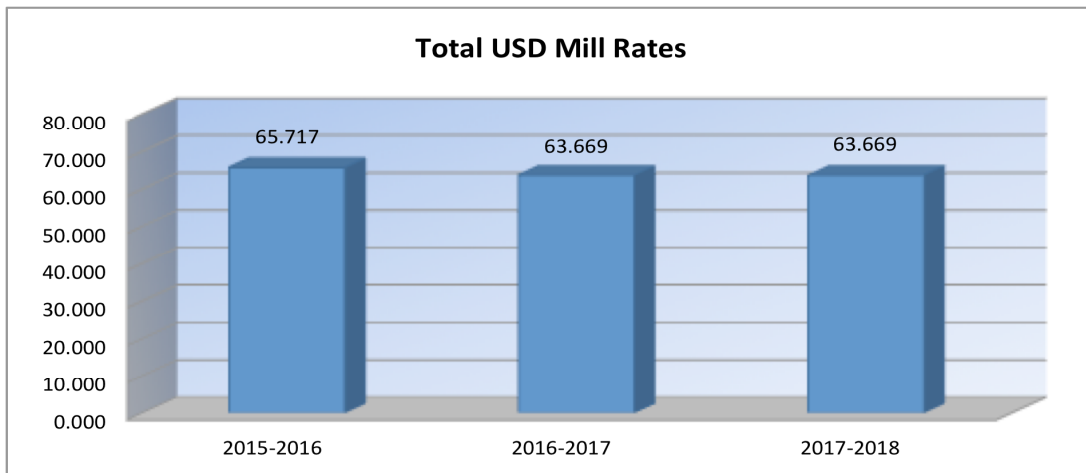
	<b>2013-2014 Actual</b>	<b>2014-2015 Actual</b>	<b>% inc/ dec</b>	<b>2015-2016 Actual</b>	<b>% inc/ dec</b>	<b>2016-2017 Actual</b>	<b>% inc/ dec</b>	<b>2017-2018 Budget</b>	<b>% inc/ dec</b>
Enrollment (FTE)*	1,341.5	1,334.2	-1%	1,244.2	-7%	1,291.7	4%	1,341.0	4%
Number of Students - Free Meals	377	354	-6%	357	1%	367	3%	352	-4%
Number of Students - Reduced Meals	130	125	-4%	113	-10%	117	4%	116	-1%



\*FTE is based on actual enrollment for 9/20 and 2/20, including 4yr old at-risk. Beginning 2017-18 school year, full-day kindergarten is funded as 1.0 FTE. Virtual enrollment is excluded.

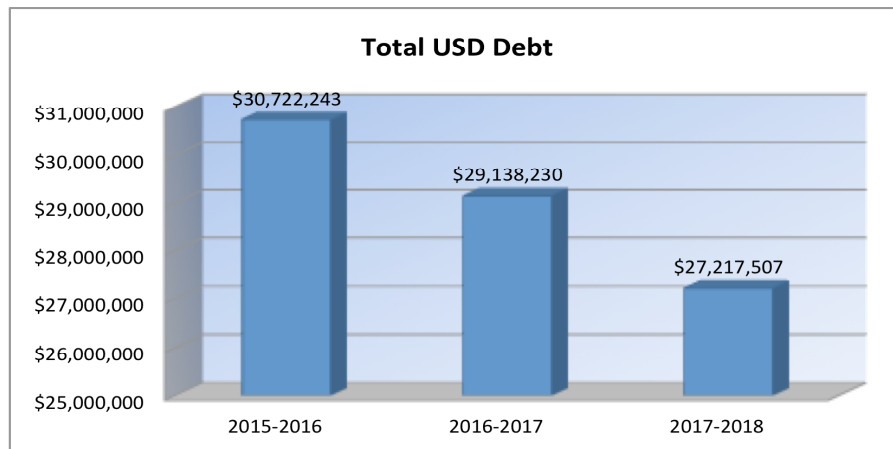
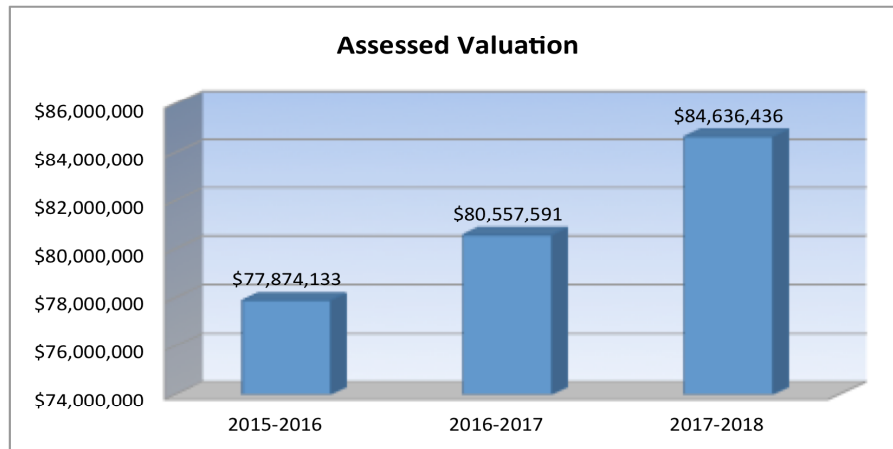
**Miscellaneous Information  
Mill Rates by Fund**

	<b>2015-2016 Actual</b>	<b>2016-2017 Actual</b>	<b>2017-2018 Budget</b>
General	20.000	20.000	20.000
Supplemental General	18.288	14.406	16.650
Adult Education	0.000	0.000	0.000
Capital Outlay	8.000	8.000	8.000
Declining Enrollment	0.000	0.000	0.000
Cost of Living	0.000	0.000	0.000
Special Liability	0.000	0.000	0.000
School Retirement	0.000	0.000	0.000
Extraordinary Growth Facilities	0.000	0.000	0.000
Bond and Interest #1	19.429	21.263	19.019
Bond and Interest #2	0.000	0.000	0.000
No Fund Warrant	0.000	0.000	0.000
Special Assessment	0.000	0.000	0.000
Temporary Note	0.000	0.000	0.000
<b>TOTAL USD</b>	<b>65.717</b>	<b>63.669</b>	<b>63.669</b>
Historical Museum	0.000	0.000	0.000
Public Library Board	0.000	0.000	0.000
Public Library Board & Employee Bnfts	0.000	0.000	0.000
Recreation Commission	4.000	4.000	4.000
Rec Comm Employee Bnfts	1.000	1.000	1.000
<b>TOTAL OTHER</b>	<b>5.000</b>	<b>5.000</b>	<b>5.000</b>



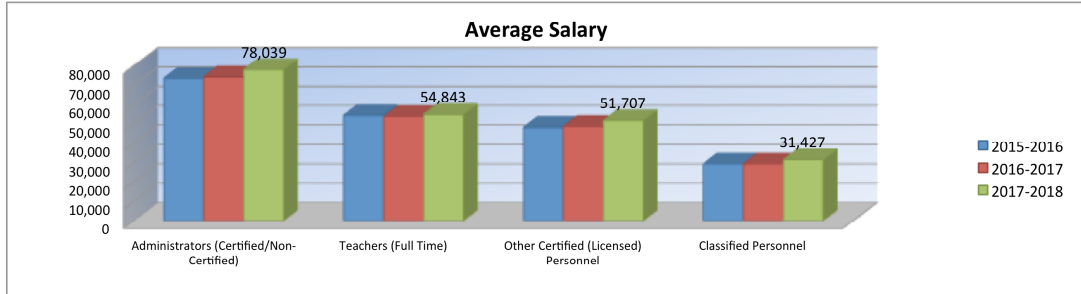
**Other Information**

	<b>2015-2016 Actual</b>	<b>2016-2017 Actual</b>	<b>2017-2018 Budget</b>
Assessed Valuation	\$77,874,133	\$80,557,591	\$84,636,436
Bonded Indebtedness	30,722,243	29,138,230	27,217,507



USD# 348  
AVERAGE SALARY

	2015-16 Actual			2016-17 Actual			2017-18 Contracted		
	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary	FTE	Total Salary	Average Salary
Administrators (Certified/Non-Certified)	11.5	845,330	73,507	11.8	876,001	74,237	11.8	920,857	78,039
Teachers (Full Time)	79.0	4,292,880	54,340	79.0	4,254,050	53,849	79.0	4,332,576	54,843
Other Certified (Licensed) Personnel	9.5	458,095	48,221	9.7	472,421	48,703	9.7	501,561	51,707
Classified Personnel	52.3	1,535,033	29,351	51.9	1,522,791	29,341	53.2	1,671,901	31,427
Substitutes/Temporary Help	XXXXX	92,048	XXXXXXXXXX	XXXXX	121,393	XXXXXXXXXX	XXXXX	120,000	XXXXXXXXXX



**DEFINITIONS**

Administrators: \*Certified (Licensed) - Superintendent; Assistant Superintendent; Administrative Assistants; Principals/ Assistant Principals; Directors/Supervisors Special Education; Directors/Supervisors of Health; Directors/Supervisors of VocEd; Instructional Coordinators/Supervisors; All Other Directors/Supervisors.

\*\* Non-Certified - Assistant Superintendents; Business Managers; Business Services (Directors/Coordinators/Supervisors); Food Service (Directors/Coordinators/Supervisors); Transportation (Directors/Coordinators/Supervisors); Custodial Maintenance (Directors/Coordinators/Supervisors); Other (Directors/Coordinators/Supervisors).

Teachers (Full Time Only): \*Practical Arts/Vocational Teachers; Special Education Teachers; Prekindergarten Teachers; Kindergarten Teachers; Reading Specialists/Teachers; All Other Teachers.

Other Certified (Licensed) Personnel: Part-Time Teachers; Library Media Specialists; School Counselors; Clinical or School Psychologists; Speech Pathologists; Audiologists; Nurses (RN); Social Workers.

Classified Personnel: \*\*Attendance Services Staff; Library Media Aides; Security Officers; Regular Education Teacher Aides; Secretarial/Clerical; Special Education Paraprofessionals; Nurses (LPN); Food Service Workers; Custodians; Bus Drivers.

Substitutes/Temporary: \*\*Substitute Teachers, Coaching Assistants and other short term temporary help.

Total Salary: Report total salary including employee reduction plans\*\*\*, supplemental and extra pay for summer school, and board paid fringe benefits (employer paid)\*\*\*\*.

\*FTE for Certified Administrators, Teachers and Other Certified (Licensed) Personnel is defined by the local school board. **Generally** FTE for teachers with a 9-10 month contract should be reported as 1.0; FTE for Principals with a 10-12 month contract should be reported as 1.0; FTE for Superintendents with a 12 month contract should be reported as 1.0.

\*\*FTE of 1.0 for Non-Certified Administrators, Classified Personnel and Substitutes/Temporary should be based upon 2,080 hours.

\*\*\*Employee reduction plans include benefits received by employees under a Section 125 Salary Reduction Agreement. Does not include social security, workers' compensation, and unemployment insurance.

\*\*\*\*Board paid fringe benefits (employer paid) include group life, group health, disability income, accidental death and dismemberment, and hospital surgical, and/or medical expense insurance. Does not include social security, workers' compensation, and unemployment insurance.

## **KSDE Website Information Available**

### **K-12 Statistics (Building, District or State Totals) website below:**

<http://svapp15586.ksde.org/k12/k12.aspx>

- Attendance / Enrollment Reports
- Staff Reports
- Graduates / Dropouts Reports
- Crime / Violence Reports

### **School Finance Reports and Publications website below:**

<http://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Reports-and-Publications>

- Assessed Valuation
- Cash Balances
- Headcount Enrollment
- Mill Levies
- Personnel (Certified/Non-Certified)
- Salary Reports

### **Kansas Building Report Card website below:**

<http://ksreportcard.ksde.org/>

- Attendance Rate
- Graduation Rate
- Dropout Rate
- School Violence
- Assessments
  - Reading
  - Mathematics
  - Writing
- Graduates Passing Adv. Science Courses
- Graduates Passing Adv. Math Courses